

## Chapter 5—Job Order Costing

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### MULTIPLE CHOICE

1. Which of the following organizations would be most likely to use a job-order costing system?
- the loan department of a bank
  - the check clearing department of a bank
  - a manufacturer of processed cheese food
  - a manufacturer of video cassette tapes

ANS: A PTS: 1 DIF: Moderate OBJ: 5-1

NAT: AACSB: Reflective Thinking

LOC: AICPA Functional Competencies: Measurement, Reporting

2. When job-order costing is used, the primary focal point of cost accumulation is the
- department.
  - supervisor.
  - item.
  - job.

ANS: D PTS: 1 DIF: Easy OBJ: 5-1

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3. In a job-order costing system,
- standards cannot be used.
  - an average cost per unit within a job cannot be computed.
  - costs are accumulated by departments and averaged among all jobs.
  - overhead is typically assigned to jobs on the basis of some cost driver.

ANS: D PTS: 1 DIF: Easy OBJ: 5-1

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4. What is the best cost accumulation procedure to use when many batches, each differing as to product specifications, are produced?
- job-order
  - process
  - actual
  - standard

ANS: A PTS: 1 DIF: Easy OBJ: 5-1

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5. Which of the following could **not** be used in job-order costing?
- standards
  - an average cost per unit for all jobs
  - normal costing
  - overhead allocation based on the job's direct labor hours

ANS: B PTS: 1 DIF: Easy OBJ: 5-1

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# Job Costing Ch 7 Test Bank

**Stephen A. Moscové, Gerald R.  
Crowningshield, Kenneth A. Gorman**

## **Job Costing Ch 7 Test Bank:**

## Adopting the Track of Appearance: An Mental Symphony within **Job Costing Ch 7 Test Bank**

In some sort of eaten by monitors and the ceaseless chatter of fast communication, the melodic beauty and mental symphony produced by the prepared word usually fade into the background, eclipsed by the relentless noise and interruptions that permeate our lives. Nevertheless, located within the pages of **Job Costing Ch 7 Test Bank** a marvelous literary treasure full of fresh feelings, lies an immersive symphony waiting to be embraced. Crafted by a masterful composer of language, this captivating masterpiece conducts viewers on a mental journey, well unraveling the concealed melodies and profound affect resonating within each cautiously crafted phrase. Within the depths of the moving examination, we shall explore the book is key harmonies, analyze their enthralling publishing type, and submit ourselves to the profound resonance that echoes in the depths of readers souls.

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